

Amendments to the Specification

Please replace the paragraph beginning at page 1, line 4, with the following rewritten paragraph:

The following concurrently filed U.S. patent applications relate to the present application:

1) U.S. Patent Application Serial No. ~~aa/bbb,eee~~ 10/020,708, entitled, "Adaptive Window-Size Selection in Transform Coding," filed December 14, 2001, the disclosure of which is hereby incorporated by reference; 2) U.S. Patent Application Serial No. ~~aa/bbb,eee~~ 10/016,918, entitled, "Quality Improvement Techniques in an Audio Encoder," filed December 14, 2001, the disclosure of which is hereby incorporated by reference; 3) U.S. Patent Application Serial No. ~~aa/bbb,eee~~ 10/017,702, entitled, "Quantization Matrices for Digital Audio," filed December 14, 2001, now U.S. Patent No. 6,934,677, the disclosure of which is hereby incorporated by reference; and 4) U.S. Patent Application Serial No. ~~aa/bbb,eee~~ 10/017,694, entitled, "Quality and Rate Control Strategy for Digital Audio," filed December 14, 2001, now U.S. Patent No. 7,027,982, the disclosure of which is hereby incorporated by reference.